

## REMARKS

This is in response to the Office Action mailed October 15, 2008, in which the Examiner rejected claims 1-16. Reconsideration of the application is respectfully requested.

### Interview Summary

Applicant thanks Examiner Hammond for the courtesy of the telephone interview conducted on October 30, 2008 with Applicant's representative, Brian D. Kaul.

During the previous interview of April 9, 2008, Applicant requested that the Examiner identify the elements of Kaplan et al. (U.S. Patent No. 6,584,453) that correspond to the elements of independent claim 1 because the information could not be readily gleaned from the citations provided by the Examiner. The Examiner informed Applicant that he found the "original transaction document" of claim 1 to read on the "move/merge audit journal entries" of Kaplan et al., the "new transaction document" of claim 1 to read on the "move/merge balance table 212" of Kaplan et al., and the "command to edit the original transaction document" of claim 1 to read on the "move/merge request" of Kaplan et al. In the response submitted June 20, 2008, Applicant addressed the rejection of claim 1 based on the Examiner's findings regarding the claimed elements.

In the present Office Action (mailed October 15, 2008), the Examiner states that he "does not concede the interpretation of the substance of the interview as reported by the Applicant." However, the Examiner did not provide any explanation of the particular deficiencies in Interview Summary submitted by Applicant. Additionally, the Examiner did not address the arguments regarding the deficiencies of the rejection of claim 1 based on Kaplan et al. presented in the June 20<sup>th</sup> response. Rather, the Examiner expressed a new interpretation of Kaplan et al. citing different elements of the reference as corresponding to the elements of claim 1.

Applicant requested the interview to clarify the new findings of the Examiner and to obtain specific information about the elements of Kaplan et al. that the Examiner believes correspond to those of claim 1.

During the interview of October 30, 2008, the Examiner explained that he now finds the "original transaction document" to read on the "source account" of Kaplan et al., and the "new transaction document" to read on the "target account" of Kaplan et al. The Examiner also found Kaplan et al. to disclose that the target account is generated in response to a move/merge request

(col. 5, line 45-col. 6, line 12). The Examiner found that the target account is “a copy of” the source account because the source and target account input formats must be the same (see col. 5, lines 61-62). The Examiner indicated that his interpretation of “generating a new transaction document that is a copy of the original transaction document” is fulfilled by Kaplan et al. even though the cited source and target accounts are not identical.

Applicant argued that if the “input formats” of the source account (original transaction document) were considered to be “original transaction postings” as provided in claim 1, then it would be reasonable to find that those “original transaction postings” were copied to the target account (new transaction document). However, Kaplan et al. does not disclose modifying, nullifying or posting such input formats as provided in claim 1.

As mentioned above, the Examiner believes that the newly formed target account (new transaction document) is a “copy of” the source account (original transaction document) even though it does not contain the “original transaction postings” of the source account, at least when the target account is initially generated. According to the Examiner, all that is required for the target account to be a “copy of” the source account is that a portion of the two accounts be the same. As a result, the Examiner found that since the “input formats” are the same, the target account is a “copy” of the source account even though the target account does not initially include any of the “original transaction postings” of the source account. Applicant disagreed.

The Examiner suggested amending the step of “generating a new transaction document that is a copy of the original transaction document” to clarify that the “original transaction postings” are copied to the new transaction document. Applicant submitted that the current language already requires that the original transaction postings be provided in the new transaction document in order to fulfill the generating step. Applicant further submitted that if the original transaction postings of the original transaction document were not copied to the new transaction document, that the new transaction document would not be “a copy of the original transaction document” as provided in claim 1. The Examiner disagreed.

Also discussed, was the step of “modifying the new transaction document”. The Examiner found that the act of moving account balances from the source account to the target account (col. 6, lines 13-19) discloses the modifying step.

The Examiner also found that “functionally” there is no difference whether it is the original transaction document or the new transaction document that is modified in the method.

Applicant disagreed with this finding because the claim expressly states that it is the new transaction document that is modified.

The Examiner found that “nullifying the original transaction postings in the general ledger” and “posting transactions of the modified new transaction document in the general ledger” read on the updates to the balances in the general ledger explained in Kaplan et al. at col. 6, lines 27-31.

No resolution was reached.

The Examiner’s willingness to discuss the case with Applicant and clarify his findings is greatly appreciated.

#### Claim Rejections-35 U.S.C. §102

In the Office Action, the Examiner rejected claims 1, 4, 6-9 and 12 under 35 U.S.C. §102 (e) as being anticipated by Kaplan et al. (U.S. Patent No. 6,584, 453). Applicant respectfully believes that the rejections can be withdrawn for the reasons provided below.

As discussed above, the Examiner found the “original transaction document” (hereinafter “OTD”) and the “new transaction document” (hereinafter “NTD”) to read on the “source account” and the “target account” of Kaplan et al. Applicant presumes that the Examiner found the “original postings” of claim 1 to read on the balances of the source account. The Examiner found that the target account is “generated” in response to a move/merge request (col. 5, line 45- col. 6, line 12), which applicant presumes that the Examiner found the “command” of claim 1 to read on. The Examiner also found that the target account is “a copy of” the source account because the target and source accounts both have the same “input formats” (see col. 5, lines 61-62). The Examiner found that the target account is modified in accordance with claim 1 when the balances from the source account are moved to the target account (col. 6, lines 12-19).

It is important to understand that the “generation” of the target account (NTD), according to the Examiner, occurs prior to the movement of balances from the source account (OTD) to the target account. As a result, the target account (cited NTD) does not include the “original postings” of the source account (cited OTD). Therefore, the cited NTD is not “a copy of” the cited OTD, as required in claim 1.

Accordingly, independent claim 1 is not anticipated by Kaplan et al. Therefore, Applicant requests that the rejection be withdrawn.

Additionally, the rejections of claims 4 and 6-8 can also be withdrawn, for at least the reasons set forth above with regard to independent claim 1, from which they depend.

With regard to claim 4, the Examiner found col. 6, lines 20-31 of Kaplan et al. to disclose “wherein the posting step e) is performed in response to the saving step c)” as provided in claim 4. The cited section of Kaplan et al. provides “the system updates general ledger balances in general ledger balance table 210 (state 318) . . . [which] entails reading move/merge balance table 212 to determine which balances to update, and writing the changes to the general ledger balance table 210.” However, the cited section does not discuss the saving of the target account (cited NTD) or posting transactions to the general ledger in response to saving the target account. Accordingly, claim 4 is not anticipated by Kaplan et al.

In the Office Action, the Examiner rejected claims 9, 12 and 14-16 in accordance with the rejections of claims 1, 4 and 6-8. With regard to independent claim 9, claims 1, 4 and 6-8 do not include steps of “opening the saved original transaction document”, “modifying the original transaction document” and “saving the modified original transaction document as a new transaction document in the computer storage medium”, as provided in independent claim 9. Thus, the Examiner’s reference to the grounds for rejecting claims 1, 4 and 6-8 do not identify any portion of Kaplan et al. that discloses the claimed steps. Further, Kaplan et al. do not disclose that the cited OTD (source account) is ever opened, modified and saved as the cited NTD (target account). Accordingly, a *prima facie* case of anticipation has not been made against claim 9. Therefore, Applicant requests that the reject be withdrawn.

Additionally, the rejections of claims 12 and 14-16 can also be withdrawn, for at least the reasons set forth above with regard to independent claim 9, from which they depend.

#### Claim Rejections-35 U.S.C. §103

In the Office Action, the Examiner rejected claims 2, 3, 5, 10, 11 and 13 under 35 U.S.C. §103 (as being unpatentable over Kaplan et al., in view of Land et al. (U.S. Patent No. 6,807, 533)). Applicant respectfully believes that the rejections of the claims can be withdrawn at least due to their dependency from allowable claims 1 and 9. Additional grounds for withdrawing some of the claims are provided below.

Applicant agrees with the Examiner’s findings that the source account (OTD) is not an

invoice or a vendor bill, as provided in claim 5. However, the Examiner found Land et al. to disclose the subject matter of claim 5 at col. 6, lines 6-41. Even if one construes Land et al. to disclose “an invoice” or “a vendor bill”, there is no motivation for substituting the invoice or vendor bill of Land et al. with the “source account” (OTD) of Kaplan et al. Neither reference discloses the transference of “original transactions” from an invoice or vendor bill, such as that disclosed in Land et al., to the “target account” (NTD) of Kaplan et al. and the Examiner fails to provide any explanation as to why one skilled in the art would be motivated to do so. Such a modification of Kaplan et al. would render it inoperable for its intended purpose of transferring balances from a source account to a target account in a reversible manner. Rather, the Examiner merely states that “one would have been motivated to do so to help facilitate account balancing at the appropriate time.” Applicant submits that the Examiner’s findings are insufficient to support a *prima facie* case of obviousness against claim 5, and requests that the rejection be withdrawn.

Applicant further requests that the rejection of claim 13 be withdrawn for the same reasons set forth above with regard to claim 5.

#### Second Request for Express Identification of Elements

Applicant requests, for the second time, that, in the event that any one of the pending claims is rejected in a subsequent Office Action, the Examiner specifically identify the elements of any cited reference that correspond to the elements provided in the claim. Applicant also requested that the Examiner expressly describe how each of the cited elements has the identical relationship to the other cited elements as provided in the claim. This basic information is essential to clearly conveying the Examiner’s rationale for the rejections and for narrowing issues for appeal.

Conclusion

Applicant respectfully believes that the application is in condition for allowance. Entry of the amendments and allowance of the application is respectfully requested.

The Director is authorized to charge any fee deficiency required by this paper or credit any overpayment to Deposit Account No. 23-1123.

Respectfully submitted,

WESTMAN, CHAMPLIN & KELLY, P.A.

By:       /Brian D. Kaul/        
Brian D. Kaul, Reg. No. 41,885  
900 Second Avenue South, Suite 1400  
Minneapolis, Minnesota 55402-3319  
Phone: (612) 334-3222  
Fax: (612) 334-3312

BDK/eap